

URBAN/MUNICIPAL
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898

FINANCIAL REPORT

1982

Municipality of:

THE CITY OF HAMILTON

Region, ~~County or District~~ of:

HAMILTON-WENTWORTH

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7135
982

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FINANCIAL STATEMENTS

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SIX-YEAR FINANCIAL REVIEW

Not subject to audit

Municipality

The City of Hamilton

6 FR

(All dollar amounts are in thousands of dollars, except per capita figures.)

* Based on a figure received from Census Canada (Federal) as of June 3, 1981.
The Province of Ontario did not carry out a census for 1981.

	1982	1981	1980	1979	1978	1977
1. Population at the end of the year.	308,102	304,159 *	306,640	306,538	308,365	311,907
2. Area in acres at the end of the year.	34,807	34,807	34,807	34,807	34,807	34,807
3. Employees - continuous full time	1,918	1,897	1,811	1,855	1,870	1,921
- part time	1,147	674	631	587	550	532
4. Number of households.	120,498	120,174	120,316	120,264	119,318	116,357
5. Assessment						
Taxable assessment upon which the year's rates of taxation were set						
Residential and farm	\$ 488,045	\$ 475,601	\$ 477,763	\$ 482,264	\$ 474,532	\$ 457,440
Commercial and industrial	260,781	250,874	248,648	243,466	241,058	238,217
Business	122,019	117,970	117,485	115,529	117,056	115,959
Total	\$ 870,845	\$ 844,445	\$ 843,896	\$ 841,259	\$ 832,646	\$ 811,616
Per capita	\$ 2,826	\$ 2,776	\$ 2,752	\$ 2,744	\$ 2,700	\$ 2,602
Commercial and industrial, and business as a percentage of taxable assessment	44.0 %	43.7 %	43.4 %	42.7 %	43.0 %	43.6 %
Exempt assessment	\$ 221,208	\$ 229,813	\$ 228,161	\$ 225,285	\$ 196,564	\$ 192,246
Provincial equalization factor	12.81	13.19	13.57	14.31	27.5	27.5
6. Rates of taxation						
Residential and farm mill rate						
for general municipal purposes	62.7923	57.8731	50.4406	48.4964	44.1755	44.6704
for region or county purposes	54.7552	50.2599	46.6984	43.6860	39.8564	40.5933
for school board purposes	87.9199	79.2049	74.7248	73.2825	64.6957	58.5365
Total	205.4674	187.3379	171.8638	165.4649	148.7276	143.8002
Commercial and industrial mill rate						
for general municipal purposes	73.8733	68.0860	59.3419	57.0546	51.9712	52.5535
for region or county purposes	64.4179	59.1293	54.9393	51.3953	46.8898	47.7568
for school board purposes	103.4352	93.1822	87.9115	81.4250	71.8842	65.0406
Total	241.7264	220.3975	202.1927	189.8749	170.7452	165.3509
7. Revenue for general municipal services						
Taxation	\$ 61,327	\$ 55,547	\$ 48,089	\$ 45,918	\$ 41,723	\$ 41,843
Payments in lieu of taxes	3,910	4,126	3,914	3,105	2,458	2,528
Ontario grants	11,383	9,647	8,166	6,520	7,130	8,893
Other grants	1,566	913	783	657	608	4,132
Fees and service charges	4,548	4,375	3,882	3,179	2,967	4,198
Other	20,108	18,831	15,998	13,099	12,500	11,115
Total	\$ 102,842	\$ 93,439	\$ 80,832	\$ 72,478	\$ 67,386	\$ 72,709
8. Tax arrears - per capita	\$ 53	\$ 50	\$ 50	\$ 40	\$ 33	\$ 30
- percentage of current levy	8.2 %	8.6 %	9.5 %	7.9 %	7.5 %	7.2 %
9. Expenditure - general municipal	\$ 102,906	\$ 93,918	\$ 80,793	\$ 72,588	\$ 67,420	\$ 73,537
10. Transfers to the region or county	\$ 56,542	\$ 51,658	\$ 46,409	\$ 44,286	\$ 41,744	\$ 39,530
11. Transfers to the school boards	\$ 86,477	\$ 76,836	\$ 71,819	\$ 67,714	\$ 59,162	\$ 52,785
12. Net long term liabilities						
General municipal activities	\$ 42,159	\$ 45,314	\$ 33,951	\$ 37,503	\$ 39,889	\$ 43,227
- per capita	137	149	111	122	129	139
- percentage of taxable assessment	4.8 %	5.4 %	4.0 %	4.5 %	4.8 %	5.3 %
Municipal enterprises	\$ 947	\$ 1,253	\$ 1,347	\$ 1,436	\$ 1,519	\$ 1,595
13. Charges for net long term liabilities						
General municipal activities	\$ 8,284	\$ 6,406	\$ 6,308	\$ 6,156	\$ 7,127	\$ 7,481
- per capita	27	21	21	20	23	24
- as a mill rate	9.51	7.59	7.47	7.32	8.56	9.22
14. Capital financing during the year						
Contributions from own funds	\$ 8,490	\$ 5,579	\$ 7,716	\$ 9,054	\$ 5,266	\$ 6,218
Long term liabilities incurred	220	14,563	-	4,000	-	-
Ontario grants	1,789	2,857	3,808	8,293	3,213	1,515
Other	1,206	3,887	2,683	1,473	2,157	1,406
Total	\$ 11,705	\$ 26,886	\$ 14,207	\$ 22,820	\$ 10,636	\$ 9,139
15. Capital expenditure during the year	\$ 15,859	\$ 18,976	\$ 23,490	\$ 21,258	\$ 10,581	\$ 14,346
16. Accumulated net revenue (deficit) at the end of the year	\$ 1,280	\$ 1,275	\$ 2,385	\$ 2,354	\$ 2,445	\$ 2,788
17. Reserves and reserve funds	\$ 47,369	\$ 43,838	\$ 33,708	\$ 30,289	\$ 27,872	\$ 26,901

AUDITOR'S REPORT

for the year ended December 31, 1982

Municipality

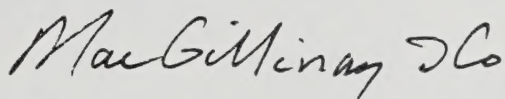
The City of Hamilton

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the consolidated balance sheet of The Corporation of the City of Hamilton as at December 31, 1982 and the consolidated statements of revenue and expenditure, capital operations, and reserve and reserve funds continuity and analysis of year end position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of The Corporation of the City of Hamilton as at December 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles for Ontario Municipalities applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 28, 1983



MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 665 (1983)

STATEMENT OF REVENUE
AND EXPENDITURE
for the year ended December 31, 1982

The City of Hamilton

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The accompanying notes are an integral part of this financial statement.

STATEMENT OF CAPITAL
OPERATIONS

for the year ended December 31, 1982

Municipality

The City of Hamilton

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	1982 Actual \$	1981 Actual \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	(9,700,396)	(1,789,800)
Capital expenditure		
General government	261,511	283,059
Protection to persons and property	643,464	558,211
Transportation services	8,303,354	9,343,820
Environmental services	15,291	50,367
Health services	200,054	-
Social and family services	21,476	-
Recreation and cultural services	3,261,722	2,004,111
Planning and development	3,151,742	6,736,132
Other	-	-
Total expenditure	15,858,614	18,975,700
Capital financing		
Contributions from the revenue fund	4,103,123	3,660,290
Contributions from reserves and reserve funds	4,386,915	1,918,874
Long term liabilities incurred	220,000	14,563,178
Ontario grants	1,789,272	2,857,018
Other	1,205,504	3,886,936
Total capital financing	11,704,814	26,886,296
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	(5,546,596)	(9,700,396)

The accompanying notes are an integral part of this financial statement.

BALANCE SHEET

Municipality

The City of Hamilton

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as at December 31, 1982

ASSETS

Current assets	1982 Actual \$	1981 Actual \$
Cash and term deposits	. 38,072,278	. 39,347,850
Taxes receivable	. 16,379,834	. 15,284,747
Accounts receivable	. 3,978,714	. 5,403,423
Other current assets	. 2,229,934	. 2,043,681
	. _____	. _____
	. 60,660,760	. 62,079,701
Capital outlay to be recovered in future years	37,559,617	36,658,682
Other long term assets	. 2,850,370	. 2,487,912
	. _____	. _____
	<u>101,070,747</u>	<u>101,226,295</u>

LIABILITIES

Current liabilities	1982 Actual \$	1981 Actual \$
Temporary loans	. _____	. _____
Accounts payable and accrued liabilities	. 8,618,033	. 9,428,236
Other current liabilities	. <u>1,054,564</u>	. <u>730,372</u>
	. 9,672,597	. 10,158,608
Net long term liabilities	. 42,749,213	. 45,986,078
Reserves and reserve funds	. 47,369,221	. 43,806,733
Accumulated net revenue (deficit)	1,279,716	1,274,876
	. _____	. _____
	<u>101,070,747</u>	<u>101,226,295</u>

The accompanying notes are an integral part
of this financial statement.

ANALYSIS OF ASSETS AND LIABILITIES

as at December 31, 1982

Municipality

The City of Hamilton

3A

	revenue fund	consolidated local boards	consolidated municipal enterprises	capital fund	reserve funds	internal fund eliminations	consolidated total
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
Current Assets							
Cash and term deposits	28,378,805	1,055	397,259	.	9,295,159	.	38,072,278
Taxes receivable	16,379,834	.	.	.	.	.	16,379,834
Accounts receivable Investments	3,781,527 138,000	506,383	239,548	5,546,596	7,009,296 219,000	13,104,636 357,000	3,978,714
Other current assets	2,093,240	39	136,655	.	.	.	2,229,934
	50,771,406	507,477	773,462	5,546,596	16,523,455	13,461,636	60,660,760
Capital outlay to be recovered in future years	.	.	.	37,559,617	.	.	37,559,617
Other long term assets	675,325	.	.	.	2,175,045	.	2,850,370
Total	51,446,731	507,477	773,462	43,106,213	18,698,500	13,461,636	101,070,747
Current liabilities							
Temporary loans	.	.	.	.	.	.	.
Accounts payable and accrued liabilities	20,896,152	338,342	488,175	.	.	13,104,636	8,618,033
Other current liabilities	869,920	877	183,767	.	.	.	1,054,564
	21,766,072	339,219	671,942	.	.	13,104,636	9,672,597
Net long term liabilities	.	.	.	43,106,213	.	357,000	42,749,213
Reserves and reserve funds	28,400,943	168,258	101,520	.	18,698,500	.	47,369,221
Balance (or deficit) at the year end	1,279,716	.	.	.	.	.	1,279,716
Total	51,446,731	507,477	773,462	43,106,213	18,698,500	13,461,636	101,070,747

NOTES TO THE
FINANCIAL STATEMENTS

for the year ended December 31, 1982

Municipality

The City of Hamilton

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1. ACCOUNTING POLICIES

(a) Statement of Revenue and Expenditure -

This statement reflects the revenues and expenditures of the revenue fund and the following local boards and municipal enterprises:

- (i) Hamilton Convention Centre
- (ii) Hamilton Performing Arts Corporation, Inc.
- (iii) Hamilton Public Library
- (iv) The Parking Authority of the City of Hamilton

(b) Statement of Capital Operations -

This statement reflects the capital expenditures to be recovered from general municipal revenues of the municipality and its local boards and municipal enterprises described in note 1 (a).

(c) Balance Sheet -

This statement reflects the assets and liabilities of the revenue fund, the capital fund, reserve funds and the local boards and municipal enterprises in note 1 (a).

(d) Fixed Assets -

The historical cost and accumulated depreciation of fixed assets is not reported for municipal purposes. Instead, the "capital outlay to be recovered in future years" which is the aggregate of the principal portion of unmatured long-term liabilities, capital funds transferred to other organizations, and the cost of capital projects not yet permanently financed, is reported on the "Balance Sheet".

(e) Municipal Enterprises -

Municipal enterprises are those activities of which the costs are substantially recovered from service charges on the users.

(f) Charges for Net Long-Term Liabilities -

Debt retirement costs including principal and interest are charged against current revenues in the period in which they are paid. Interest charges are not accrued for the periods from the dates of the latest interest payments to the end of the financial year.

(g) Trust Funds -

Trust funds administered by the municipality amounting to \$2,507,427 are only reflected in the Trust Funds Statement of Continuity and Balance Sheet.

(h) Accounts Payable -

Valid purchase orders outstanding at December 31 are included in Accounts Payable.

NOTES TO THE
FINANCIAL STATEMENTS

for the year ended December 31, 1982

Municipality

The City of Hamilton

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2. CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS

- (a) Some capital outlay to be recovered in future years does not represent a burden on general municipal revenues, as it is to be recovered in future years from other sources:

	1982	1981
	\$	\$
Special charges on benefitting landowners	2,503,996	2,761,454
Municipal enterprises	<u>947,500</u>	<u>1,045,000</u>
	<u>3,451,496</u>	<u>3,806,454</u>

- (b) Capital outlays, including fixed assets and the transfers of capital funds in the amount of \$4,103,123 which have been financed from the general municipal revenues of the current year, are reported on the "Statement of Revenue and Expenditure".

3. RESERVE AND RESERVE FUNDS

During the year, \$3,125,720 was credited directly to reserve funds without being recorded as revenues and expenditures of the Revenue Fund. Major sources were:

Contribution from Ontario Government regarding Trade Centre and Arena Complex	\$100,000
Proceeds from sales, fees, etc.	1,008,256
Contributions from developers	137,471
Interest	1,420,033
Grants and Subsidies	<u>459,960</u>
	<u>\$3,125,720</u>

4. NET LONG-TERM LIABILITIES

- (a) The balance for net long-term liabilities reported on the "Balance Sheet" is made up of the following:

Total long-term liabilities incurred by the municipality including those incurred on behalf of former school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to \$70,414,856

In addition, the municipality has assumed responsibility for the payment of principal and interest charges on certain long-term liabilities issued by other municipalities. At the end of the year, the principal amount of this liability is 33,940,362

Of the long-term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by others for a principal amount of (61,249,005)

\$43,106,213

Long-term liabilities issued by the municipality and held by reserve and revenue funds as investments, amount to (357,000)

Net long-term liabilities at the end of the year \$42,749,213

4. NET LONG-TERM LIABILITIES (Continued)

- (b) Included in "Net long-term liabilities" on the "Balance Sheet" is an amount of \$335,396 payable in U.S. dollars and converted into Canadian dollars at the rate prevailing when the liability was incurred. If the liability is converted into Canadian dollars at the exchange rate prevailing at December 31, the liability would be increased by \$76,940.

An amount of \$238,056 stands in the American Exchange Reserve Fund at the end of the year which will be applied towards the U.S. currency exchange cost in future years when the liabilities are retired.

5. ACCUMULATED NET REVENUE AT THE END OF THE YEAR

The balance in the revenue fund at the year-end is available to reduce the levies of the following classes of ratepayers:

	1982 \$	1981 \$
General ratepayers	831,187	885,749
Designated ratepayers	662,590	671,929
School Board ratepayers	(174,333)	(256,115)
Region Ratepayers	(39,728)	(26,687)
	<u>1,279,716</u>	<u>1,274,876</u>

6. CHARGES FOR NET LONG-TERM LIABILITIES

Total charges for the year for net long-term liabilities were as follows:

	1982 \$	1981 \$
Principal	3,480,395	3,155,951
Interest	<u>4,870,187</u>	<u>3,348,519</u>
	<u>8,350,582</u>	<u>6,504,470</u>

Of the total charges shown above, \$8,283,762 (1981 - \$6,406,042) were paid from general municipal revenues of the municipality and are included in expenditure on the Statement of Revenue and Expenditure classified under the appropriate functional headings. The remaining \$66,820 (1981 - \$98,428) were recovered from the Reserve for which its related net long-term liabilities were incurred and are not reflected in the statement.

7. CONTRACTUAL OBLIGATIONS

The municipality is a party to agreements and contracts involving significant future liabilities relative to capital projects in progress. The financial statements reflect the costs incurred to date and the capital budget prepared for five years in the future, updated annually, provides for the financing of these future obligations within the estimated financial resources of the Municipality.

8. LIABILITY FOR VESTED SICK LEAVE BENEFITS

Under the sick leave benefit plan for employees, unused sick leave accumulates and employees may become entitled to cash payments in lieu of sick leave upon termination of service after seven continuous years. The liability for accumulated days, to the extent they could be taken in cash, amount to approximately \$9,178,738 at the end of the year. Cash payments made in lieu of sick leave are included in the expenditures of the year in which services are terminated and no provision is made in the years in which the liability is incurred.

9. COMPARATIVE FIGURES

Certain 1981 comparative figures have been revised to exclude Hamilton Housing Co. revenues and expenditures from the Consolidated Statement of Revenue and Expenditure, Balance Sheet, and Reserve and Reserve Funds

10. CONTINGENCY

A suit has been filed by the former General Manager of the Hamilton Convention Centre claiming \$1,000,000 for wrongful dismissal and damages relating thereto. The action has been tried recently in the Supreme Court of Ontario and the decision is pending.

AUDITOR'S REPORT

for the year ended December 31, 1982

The City of Hamilton

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To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the balance sheet of the Trust Funds of The Corporation of the City of Hamilton as at December 31, 1982 and the statement of continuity for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Trust Funds of The Corporation of the City of Hamilton as at December 31, 1982 and the results of their operations for the year then ended in accordance with generally accepted accounting principles for Ontario Municipalities applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 28, 1983

MacGillivray & Co

MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 665 (1983)

TRUST FUNDS

The City of Hamilton

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STATEMENT OF CONTINUITY

for the year ended December 31, 1982

	Total	Hamilton Cemeteries Perpetual Care	Hamilton Cemeteries Pre-Need Assurance	McLaren House Scholarship
	\$	\$	\$	\$
Balance at the beginning of the year	2,390,101	1,794,148	115,027	1,044
Capital receipts				
Cemetery lots and interments	108,555	90,684	17,871	
Interest earned	289,158	201,458	16,149	87
Other revenue	45,516			
	443,229	292,142	34,020	87
Expenditure				
Transfer to revenue fund	276,540	201,458	16,149	
Other	49,363			87
	325,903	201,458	16,149	87
Balance at the end of the year	2,507,427	1,884,832	132,898	1,044

BALANCE SHEET

as at December 31, 1982

	Total			
	\$	\$	\$	\$
Assets				
Cash	1,735,790	1,029,175	147,617	
Investments, at cost (market value \$ 834,542)				
Canada	12,300	12,300		
Provincial				
Municipal — own	360,000	358,000	1,000	1,000
— other	601,000	601,000		
	973,300	971,300	1,000	1,000
Other				
Due from revenue fund	23,357			44
	23,357			44
	2,732,447	2,000,475	148,617	1,044
Liabilities				
Accounts payable and accrued liabilities				
Other				
Due to revenue fund	225,020	115,643	15,719	
	225,020	115,643	15,719	
Balance — capital	2,018,730	1,884,832	132,898	1,000
— income	488,697			44
	2,507,427	1,884,832	132,898	1,044
	2,732,447	2,000,475	148,617	1,044

The accompanying notes are an integral part of this financial statement.

TRUST FUNDS

The City of Hamilton

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STATEMENT OF CONTINUITY

for the year ended December 31, 1982

	Total	Museum Acquisition Historical Board	Children's Museum Gage Park	F. Waldon Dundurn Castle
	\$	\$	\$	\$
Balance at the beginning of the year		10,085	4,094	1,854
Capital receipts				
Cemetery lots and interments				
Interest earned		1,227	512	225
Other revenue		1,227	212	225
			724	
Expenditure				
Transfer to revenue fund				
Other				
Balance at the end of the year		11,312	4,818	2,079

BALANCE SHEET

as at December 31, 1982

	Total			
	\$	\$	\$	\$
Assets				
Cash				
Investments, at cost (market value \$)				
Canada				
Provincial				
Municipal — own				
— other				
Other				
Due from revenue fund		11,312	4,818	2,079
		11,312	4,818	2,079
		11,312	4,818	2,079
Liabilities				
Accounts payable and accrued liabilities				
Other				
Due to revenue fund				
Balance — capital — income		11,312	4,818	2,079
		11,312	4,818	2,079
		11,312	4,818	2,079

The accompanying notes are an integral part of this financial statement.

TRUST FUNDS

STATEMENT OF CONTINUITY
for the year ended December 31, 1982

Municipality

The City of Hamilton

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	Total	F. Waldon Library Bequest	Mable Waldon Thompson Estate - Library	Donation towards New Library
	\$	\$	\$	\$
Balance at the beginning of the year		20,843	7,337	432,540
Capital receipts				
Cemetery lots and interments				
Interest earned		2,837	1,093	65,244
Other revenue		2,837	1,093	29,104
				94,348
Expenditure				
Transfer to revenue fund				58,933
Other				34,725
				93,658
Balance at the end of the year		23,680	8,430	433,230

BALANCE SHEET
as at December 31, 1982

	Total			
	\$	\$	\$	\$
Assets				
Cash		23,680	8,430	526,888
Investments, at cost (market value \$)				
Canada				
Provincial				
Municipal - own				
- other				
Other				
Due from revenue fund				
		23,680	8,430	526,888
Liabilities				
Accounts payable and accrued liabilities				
Other				
Due to revenue fund				93,658
				93,658
Balance - capital		23,680	8,430	433,230
- income		23,680	8,430	433,230
		23,680	8,430	526,888

The accompanying notes are an integral part of this financial statement.

TRUST FUNDS

STATEMENT OF CONTINUITY
for the year ended December 31, 1982

The City of Hamilton

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	Total	Balfour Estate		
	\$	\$	\$	\$
Balance at the beginning of the year		3,129		
Capital receipts				
Cemetery lots and interments				
Interest earned		326		
Other revenue		16,200		
		16,526		
Expenditure				
Transfer to revenue fund				
Other		14,551		
		14,551		
Balance at the end of the year		5,104		

BALANCE SHEET

as at December 31, 1982

	Total			
	\$	\$	\$	\$
Assets				
Cash				
Investments, at cost (market value \$)				
Canada				
Provincial				
Municipal — own				
— other				
Other				
Due from revenue fund		5,104		
		5,104		
		5,104		
Liabilities				
Accounts payable and accrued liabilities				
Other				
Due to revenue fund				
Balance — capital — income		5,104		
		5,104		
		5,104		

The accompanying notes are an integral part of this financial statement.

RESERVE AND RESERVE FUNDS
STATEMENT OF CONTINUITY AND
ANALYSIS OF YEAR END POSITION

for the year ended December 31, 1982

Municipality

The City of Hamilton

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	1982 Actual \$	1981 Actual \$
Available at the beginning of the year for future municipal purposes	. 43,806,733	. 33,677,964
Revenue		
Contributions from the revenue fund	. 10,439,347	. 9,974,475
Contributions from developers	. 137,471	. 266,461
Contributions from Capital Funds	. 705,341	. 1,185,099
Proceeds from sales, Federal Grants and Other	. 1,108,256	. 7,355,566
Ontario Home Renewal Plan Grants	. 459,960	. 306,640
Interest earned	. 3,539,984	. 2,621,251
	<u>16,390,359</u>	<u>21,709,492</u>
Expenditure		
Transfers to the capital fund	. 4,386,915	. 1,918,874
Transfers to the revenue fund	. 1,348,255	. 1,487,930
Purchase of Property, Equipment and Vehicles	. 4,572,429	. 3,390,119
Charges for long term liabilities	. 66,820	. 98,428
Other	. 2,453,452	. 4,685,372
	<u>12,827,871</u>	<u>11,580,723</u>
Available at the year end for future municipal purposes	. <u>47,369,221</u>	. <u>43,806,733</u>

ANALYSIS OF YEAR-END POSITION
as at December 31, 1982

See Attached

	1982 Actual \$	1981 Actual \$
Reserves	.	.
	.	.
	.	.
	.	.
Reserve funds	.	.
	.	.
	.	.
	.	.
Year end position of reserves and reserve funds	. <u> </u>	. <u> </u>

The accompanying notes are an integral part
of this financial statement.

RESERVE AND RESERVE FUNDS

(Page 2 of 2)

ANALYSIS OF YEAR-END POSITION

as at December 31, 1982

	1982 Actual \$	1981 Actual \$
RESERVES		
Working funds	7,611,277	7,787,702
Contingency	3,481,821	4,824,207
Replacement of mobile equipment	3,910,295	4,032,112
Property purchases	6,280,044	6,376,976
Services for unsubdivided lands development	1,672,137	896,035
Maintenance of City rented properties	51,385	58,597
Debt charges	2,118,368	1,527,823
Industrial land debt charges	325,362	375,302
Preliminary engineering	38,045	43,029
Confederation Park - debt charges	28,144	45,024
Sick leave on resignation	197,683	124,030
Motorized equipment	265,968	261,707
Major repairs to mobile equipment	416,747	336,613
Metric conversion	72,662	73,358
Workmen's Compensation	183,923	-
Fire loss insurance	38,719	33,092
Realty taxes - Beach Strip properties	23,496	17,812
Phasing in tax adjustment regarding conversion to Market Value Assessment	25,433	304,028
Historic fire engine	4,000	4,000
Repairs and maintenance of playground equipment	2,000	2,000
Acquisition of historic properties	274,404	245,109
Allowance of Traffic inventory loss	600,991	534,722
Emergency snow removal	500,000	500,000
Alpha enclaves	269,940	1,297,101
Maintenance of playground facilities	8,100	-
Hamilton Public Library		
- purchase of books	72,799	63,897
- miscellaneous collections	24,928	6,532
- mobile equipment	42,282	27,282
- repair grounds	1	4,738
- repair buildings	14,757	13,842
- film replacement	3,491	952
- automated acquisition	10,000	-
Hamilton Performing Arts		
- major equipment replacement	9,906	134,867
- innovated programming	75,000	75,000
- special projects	11,164	12,550
- piano replacement	5,450	2,150
	<u>28,670,722</u>	<u>30,042,189</u>
RESERVE FUNDS		
Capital projects - general	847,709	1,918,144
City vehicle insurance	462,974	435,584
American exchange	238,056	1,131,396
Acquisition of properties under the Planning Act	1,263,831	2,273,448
Off-street parking	703,629	350,688
Ontario Home Renewal Program	2,775,661	2,368,198
Ontario Home Renewal Program (rental)	142,966	131,686
Hamilton Rehabilitation Loan Program	389,850	382,735
Trade Centre and Arena Complex	11,048,005	4,479,416
Park improvements at Ivor Wynne Stadium	56,439	-
Hamilton Public Library		
- future capital construction	52,192	45,143
- capital projects	462,537	98,045
Hamilton Performing Arts Corp.		
- capital projects	79,440	150,061
Hamilton Convention Centre		
- capital projects	175,210	-
	<u>18,698,499</u>	<u>13,764,544</u>
	<u>47,369,221</u>	<u>43,806,733</u>

HAMILTON PUBLIC LIBRARY

BALANCE SHEET

as at December 31, 1982

	1982 Actual \$	1981 Actual \$
ASSETS		
CURRENT ASSETS		
Cash	1,055	1,055
Cash - trusts	558,998	460,719
Accounts receivable - own	393,615	259,332
- other	19,110	35,505
Prepaid expenses	39	37
	<u>972,817</u>	<u>756,648</u>

LIABILITIES**CURRENT LIABILITIES**

Accounts payable and accrued liabilities	339,219	178,685
DONATIONS - new central library	433,230	432,540
F. WALDEN BEQUEST	23,680	21,842
M. WALDEN BEQUEST	8,430	6,338
RESERVES	<u>168,258</u>	<u>117,243</u>
	<u>972,817</u>	<u>756,648</u>

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1982

1. RESERVE BALANCES

As at December 31, the general revenue fund of the City of Hamilton has the following reserve balances which are available for use by the Hamilton Public Library Board.

	1982 \$	1981 \$
Capital expenditures	52,192	45,143
Capital projects	<u>462,537</u>	<u>98,045</u>
	<u>514,729</u>	<u>143,188</u>

2. COMPARATIVE FIGURES

The 1981 accounts have been restated to conform with the account classification in effect in 1982. Principal and interest payments on long term debt are now shown on the City's accounts and, therefore, are no longer shown on the Library's Statement of Revenue and Expenditure.

3. TRANSFERS TO RESERVES

Transfers to Library accounts	\$ 766,136
Transfers to City of Hamilton accounts	<u>344,251</u>
	<u>\$ 1,110,387</u>

HAMILTON PUBLIC LIBRARY

CONTINUITY OF RESERVES

for the year ended December 31, 1982

	<u>Libraries Replacement of Equipment 1982 Actual \$</u>	<u>Reserve for Repairs Ground 1982 Actual \$</u>	<u>Reserve for Repairs Buildings 1982 Actual \$</u>	<u>Reserve for Replacement of Films 1982 Actual \$</u>
BALANCE AT DECEMBER 31, 1981	<u>27,282</u>	<u>4,738</u>	<u>13,842</u>	<u>952</u>
REVENUE				
Contributions from revenue fund	15,000	7,200	24,000	-
Donations and other	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,928</u>
	<u>15,000</u>	<u>7,200</u>	<u>24,000</u>	<u>4,928</u>
EXPENDITURE				
Replacements, repairs, purchase of books	<u>-</u>	<u>11,937</u>	<u>23,085</u>	<u>2,389</u>
BALANCE AT DECEMBER 31, 1982	<u>42,282</u>	<u>1</u>	<u>14,757</u>	<u>3,491</u>

	<u>Reserve for Purchase of Books 1982 Actual \$</u>	<u>Reserve for Miscellaneous Collections 1982 Actual \$</u>	<u>Reserve for Automated Aquisition System 1982 Actual \$</u>	<u>Total 1982 Actual \$</u>
BALANCE AT DECEMBER 31, 1981	<u>63,897</u>	<u>6,532</u>	<u>-</u>	<u>117,243</u>
REVENUE				
Contributions from revenue fund	709,320	10,616	-	766,136
Donations and other	<u>-</u>	<u>17,216</u>	<u>10,000</u>	<u>32,144</u>
	<u>709,320</u>	<u>27,832</u>	<u>10,000</u>	<u>798,280</u>
EXPENDITURE				
Replacement, repairs, purchase of books	<u>700,418</u>	<u>9,436</u>	<u>-</u>	<u>747,265</u>
BALANCE AT DECEMBER 31, 1982	<u>72,799</u>	<u>24,928</u>	<u>10,000</u>	<u>168,258</u>

HAMILTON PUBLIC LIBRARY

CONTINUITY OF RESERVE FUNDS
for the year ended December 31, 1982

	<u>Reserve for Capital Projects 1982 Actual \$</u>	<u>Reserve for Capital Expenditures 1982 Actual \$</u>
BALANCE AT DECEMBER 31, 1981	<u>98,045</u>	<u>45,143</u>
REVENUE		
Contributions from revenue fund	344,251	-
Other	8,310	-
Interest	<u>11,931</u>	<u>7,049</u>
	<u>364,492</u>	<u>7,049</u>
EXPENDITURE		
Capital and other expenditures	<u>-</u>	<u>-</u>
BALANCE AT DECEMBER 31, 1982	<u><u>462,537</u></u>	<u><u>52,192</u></u>

HAMILTON PUBLIC LIBRARY

(Page 1 of 2)

STATEMENT OF REVENUE AND EXPENDITURE
for the year ended December 31, 1982

	1982 Budget \$	1982 Actual \$	1981 Actual \$
ACCUMULATED NET REVENUE (DEFICIT) at the beginning of the year	-	-	(9,382)
EXPENDITURE			
Central Library administration and technical services (Schedule #1)	6,178,930	6,097,771	5,359,419
Library Branches			
Barton	162,720	157,930	147,400
Kenilworth	174,840	162,401	159,885
Locke	83,670	77,628	78,476
Concession	155,080	142,506	143,587
Westdale	177,970	173,147	185,165
Sherwood	221,720	200,431	199,788
Red Hill	183,950	165,732	154,794
Terryberry	365,170	357,767	358,840
Picton	130,440	117,895	111,238
Children's librarian service	83,300	72,760	25,160
	1,738,860	1,628,197	1,564,333
Materials and supplies			
- periodicals	88,340	89,036	82,334
- non-print materials	210,250	204,162	140,370
	298,590	293,198	222,704
TOTAL OPERATING EXPENDITURE	8,216,380	8,019,166	7,146,456
Principal payments on long-term debt (note 2)	-	-	82,000
Interest charges on long-term debt (note 2)	-	-	408,210
Capital expenditure out of current revenue	-	-	-
Transfers to reserves (note 3)	764,870	766,136	755,444
TOTAL EXPENDITURE	8,981,250	8,785,302	8,392,110
REVENUE			
Municipal contribution	8,224,460	8,237,016	7,613,390
Province of Ontario grant	597,940	663,127	600,563
Regional library system contract receipts	74,690	79,830	73,195
Library board contract receipts - other income - rentals, sales	84,160	149,580	114,344
TOTAL REVENUE	8,981,250	9,129,553	8,401,492
ACCUMULATED NET REVENUE (DEFICIT) at the end of the year, transferred to the City of Hamilton (note 3)	-	344,251	-

HAMILTON PUBLIC LIBRARY

(Page 2 of 2)
(Schedule #1)

STATEMENT OF REVENUE AND EXPENDITURE

Central Library Administration and Technical
Services Schedule of Expenditures
for the year ended December 31, 1982

	1982 Actual \$	1981 Actual \$
Administration	985,080	994,733
Operations	986,610	975,554
Popular Collections	137,870	124,284
Audio Visual	206,500	200,205
Boys & Girls	115,870	110,923
Quick Information	205,490	200,139
Extension Services	288,500	277,825
Special Acquisitions	163,050	155,980
Business, Science and Technology	350,000	342,730
Social Sciences and History	243,150	229,286
Fiction/Language/Literature	274,650	267,216
Fine Arts	156,490	151,917
Audio Centres	390	182
Overdues	142,230	105,887
Circulation	246,660	233,414
Interlibrary loans	103,550	93,948
Reprographic	197,710	187,092
Technical Services	990,500	987,731
Automated Circulation System Implementation	367,770	449,864
Common Areas/Meeting Rooms/Staff Rooms	2,440	1,433
Aquisitions - New Library	-	121
Audio Centre Fifth Floor	10,900	4,116
Summer Canada and Experience '81	1,920	1,911
Miscellaneous	1,600	1,280
	<u>6,178,930</u>	<u>6,097,771</u>

**THE PARKING AUTHORITY
OF THE CITY OF HAMILTON**

BALANCE SHEET

as at December 31, 1982

	1982 Actual \$	1981 Actual \$
ASSETS		
CURRENT ASSETS		
Cash	2,980	2,900
Accounts Receivable - Other	503	61,059
- City of Hamilton	61,471	1,989
	64,954	65,948
CAPITAL OUTLAY , at net long term liabilities outstanding, to be recovered in future years from operations	947,500	1,035,000
TOTAL ASSETS	1,012,454	1,100,948
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable - City of Hamilton	-	-
Other	64,954	65,948
NET LONG TERM LIABILITIES		
Due to the capital fund of the City of Hamilton	947,500	1,035,000
TOTAL LIABILITIES	1,012,454	1,100,948

NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 1982

1. FIXED ASSETS

The cost of land, buildings and
equipment to date is

13,831,086

2. RESERVES

As at December 31, the general revenue fund
of the City of Hamilton has the following
reserve balances which are available for
use by the Parking Authority:

Replacement of equipment

44,509

Major repairs to mobile equipment

3,294

47,803

**THE PARKING AUTHORITY
OF THE CITY OF HAMILTON**

STATEMENT OF REVENUE AND EXPENDITURE
for the year ended December 31, 1982
(excluding urban renewal lots - see
separate statements)

	1982 Actual \$	1981 Actual \$
REVENUE		
PARKING FACILITIES		
Parking fees	1,092,049	966,273
Unclassified	27,713	41,263
Administrative costs recovered	77,677	64,324
TOTAL REVENUE	<u>1,197,439</u>	<u>1,071,860</u>
EXPENDITURE		
DIRECT		
Wages - attendants	159,566	143,287
Collection and maintenance charges-meters	31,428	27,882
Municipal taxes	411,049	284,432
Tickets	-	4,679
Light, heat and water	21,268	18,859
Maintenance of lots	153,559	57,699
Equipment	-	1,653
Unclassified	908	2,248
Rent	5,715	7,587
	<u>783,493</u>	<u>548,326</u>
INDIRECT		
Administration		
Salaries - office	125,057	105,950
Employees' benefits	28,994	23,174
Telephone	2,722	2,699
Postage	639	789
Stationery and office supplies	3,300	1,973
Unclassified	4,920	3,107
Insurance	2,257	2,138
Audit fees	1,510	1,420
Office equipment	5,229	6,220
Office rent	13,793	15,047
Travelling	3,336	1,594
Workmen's compensation	2,976	449
	<u>194,733</u>	<u>164,560</u>
General Operating		
Salaries	78,757	74,597
Telephone	3,067	2,186
Cleaning supplies	559	590
Operating supplies	9,720	12,302
Maintenance - automotive equipment	11,533	8,210
Charges for long term liability -		
Principal	87,500	78,500
Interest	85,891	92,341
Operating equipment	922	1,100
Provision for replacement and repairs	5,686	7,094
	<u>283,635</u>	<u>276,920</u>
TOTAL EXPENDITURE	<u>1,261,861</u>	<u>989,806</u>
NET PROFIT/(LOSS), for the year due to the		
revenue fund reserve for off-street parking (64,422)		82,054
less - Amount transferred to/from the reserve		
for off-street parking during		
the year	<u>64,422</u>	<u>(82,054)</u>
	<u>-</u>	<u>-</u>

**THE PARKING AUTHORITY
OF THE CITY OF HAMILTON**

(Page 2 of 6)

SUMMARY OF OPERATIONS BY LOCATION

for the year ended December 31, 1982

(excluding urban renewal lots - see
separate statement)

Location	Revenue		Direct Costs		Operating Profit / (Loss)	
	1982	1981	1982	1981	1982	1981
	Actual \$	Actual \$	Actual \$	Actual \$	Actual \$	Actual \$
John & Rebecca	149,112	147,716	88,820	89,414	60,292	58,302
Ottawa St.	90,386	89,878	55,784	42,155	34,602	47,723
Kenilworth Ave.	26,875	17,352	18,607	12,671	8,268	4,681
King William & Mary	88,914	92,970	55,969	53,813	32,945	39,157
Jackson & MacNab	88,374	87,311	59,925	58,241	28,449	29,070
Main & Ferguson	73,351	66,618	34,337	27,959	39,014	38,659
Upper Wellington	7,355	5,430	6,117	5,434	1,238	(4)
King & Jarvis	39,645	34,174	23,261	20,473	16,384	13,701
Barton & Sherman	30,184	29,295	17,482	13,420	12,702	15,875
Main & Balmoral	7,727	8,223	3,935	2,935	3,792	5,288
Main & Huxley	10,023	11,441	5,582	4,737	4,441	6,704
Main & Ottawa	2,864	1,466	6,243	4,672	(3,379)	(3,206)
Main & Garside	6,745	7,488	5,442	4,948	1,303	2,540
Upper James & Brantdale	8,364	7,503	11,447	9,823	(3,083)	(2,320)
Main & Tuxedo	8,606	10,161	6,656	5,363	1,950	4,798
King West & Locke	1,957	1,408	3,992	3,090	(2,035)	(1,682)
402-404 Kenilworth N.	452	295	3,433	2,445	(2,981)	(2,150)
Pipeline-Kenilworth N.	1,121	1,118	4,867	3,873	(3,746)	(2,755)
Wilson & Mary	3,110	4,350	2,700	2,161	410	2,189
56 Kenilworth N.	3,419	3,259	2,742	2,070	677	1,189
Main & Cope	3,176	2,041	3,100	2,257	76	(216)
East Ave.	4,203	3,100	3,894	3,098	309	2
Upper James & Genesee	21,464	20,267	11,431	8,476	10,033	11,791
East 21st St.	2,387	2,262	4,909	4,167	(2,522)	(1,905)
King Edward School	13,742	16,014	13,773	10,972	(31)	5,042
1366 Main E.	6,377	6,079	3,955	2,758	2,422	3,321
Kenilworth & Newlands	5,275	5,412	5,508	4,357	(233)	1,055
Mulberry St.	6,904	6,055	9,274	6,695	(2,370)	(640)
Barton & Grosvenor	14,766	17,749	10,300	8,201	4,466	9,548
Barton & Birch	11,726	11,342	3,822	2,583	7,904	8,759
Barton & Emerald	2,139	2,400	3,306	2,412	(1,167)	(12)
Barton & Caroline	2,713	3,963	7,164	5,268	(4,451)	(1,305)
540 Barton E.	8,194	8,555	4,139	3,120	4,055	5,435
Barton & William	6,514	5,606	6,906	5,943	(392)	(337)
Cannon & Birch	2,129	5,307	3,364	2,484	(1,235)	2,823
Park & Vine	1,702	8,552	4,020	5,865	(2,318)	2,687
King William & Ferguson	70,380	67,348	38,828	30,749	31,552	36,599
Barton & Barnesdale	3,513	3,366	3,441	2,428	72	938
Parkdale N.	599	449	3,493	2,732	(2,894)	(2,283)
897 Barton E.	594	724	1,463	718	(869)	6
32 Emerald S.	5,233	5,665	3,615	1,450	1,618	4,215
18 Main Street East	111,304	72,314	76,847	44,751	34,457	27,563
MacNab & York	101,205	55,147	104,936	14,526	(3,731)	40,621
14 Vine Street	36,608	8,156	33,319	1,964	3,289	6,192
1366-68 Barton Street E.	618	944	1,345	655	(727)	289
	<u>1,092,049</u>	<u>966,273</u>	<u>783,493</u>	<u>548,326</u>	<u>308,556</u>	<u>417,947</u>
INDIRECT COSTS					478,368	441,480
less - other revenues					<u>105,390</u>	<u>105,587</u>
					<u>372,978</u>	<u>335,893</u>
NET PROFIT/(LOSS), for the year per						
Statement of Revenue and Expenditure					<u>(64,422)</u>	<u>82,054</u>

**THE PARKING AUTHORITY
OF THE CITY OF HAMILTON**

STATEMENT OF REVENUE AND EXPENDITURE
OTHER PARKING AREAS UNDER THE
ADMINISTRATION OF THE PARKING AUTHORITY
for the year ended December 31, 1982

	253 York Boulevard		Century Street	
	1982	1981	1982	1981
	Actual	Actual	Actual	Actual
	\$	\$	\$	\$
REVENUE				
Parking fees	2,277	5,715	974	-
TOTAL REVENUE	<u>2,277</u>	<u>5,715</u>	<u>974</u>	<u>-</u>
EXPENDITURE				
DIRECT				
Wages - attendants	-	-	-	-
Collection charges - meters	270	243	-	-
Administration charges	171	-	-	-
Municipal taxes	13,479	12,290	73	-
Tickets	-	-	-	-
Light, heat and water	199	181	-	-
Maintenance of lots	1,922	840	-	-
Unclassified	15	15	-	-
TOTAL EXPENDITURE	<u>16,056</u>	<u>13,569</u>	<u>73</u>	<u>-</u>
NET OPERATING PROFIT/(LOSS)	<u>(13,779)</u>	<u>(7,854)</u>	<u>901</u>	<u>-</u>
DISPOSITION OF NET PROFIT/(LOSS)				
Transferred to/from the Reserve	-	(7,854)	-	-
for Off Street Parking	(13,779)	-	901	-
City of Hamilton	<u>(13,779)</u>	<u>(7,854)</u>	<u>901</u>	<u>-</u>

**THE PARKING AUTHORITY
OF THE CITY OF HAMILTON**

**STATEMENT OF REVENUE AND EXPENDITURE
OTHER PARKING AREAS UNDER THE
ADMINISTRATION OF THE PARKING AUTHORITY
for the year ended December 31, 1982**

	Urban Renewal Parking Lots	
	1982	1981
	Actual	Actual
	\$	\$
REVENUE		
Parking fees	17,778	18,470
TOTAL REVENUE	17,778	18,470
EXPENDITURE		
DIRECT		
Wages - attendants	-	-
Collection charges - meters	378	340
Administration charges	1,315	1,386
Municipal taxes	5,890	5,370
Tickets	-	-
Light, heat and water	103	95
Maintenance of lots	1,017	420
Unclassified	15	15
Rent	-	-
Operating equipment	-	-
TOTAL EXPENDITURE	8,718	7,626
NET OPERATING PROFIT	9,060	10,844
DISPOSITION OF NET PROFIT		
Urban Renewal Partnership	9,060	10,844

THE PARKING AUTHORITY
OF THE CITY OF HAMILTON

(Page 6 of 6)

STATEMENT OF REVENUE AND EXPENDITURE
OTHER PARKING AREAS UNDER THE
ADMINISTRATION OF THE PARKING AUTHORITY
for the year ended December 31, 1982

	Lloyd D. Jackson Square Underground Garage 1982 Actual		
	City of Hamilton \$	Ministry of Government Services \$	Total \$
REVENUE			
Parking fees	424,472	210,015	634,487
TOTAL REVENUE	<u>424,472</u>	<u>210,015</u>	<u>634,487</u>
EXPENDITURE			
DIRECT			
Wages - attendants	146,779	72,622	219,401
Administration charges	31,836	15,751	47,587
Municipal taxes	99,734	49,346	149,080
Light, heat and water	68,590	33,937	102,527
Maintenance of lots	33,582	16,615	50,197
Unclassified	650	321	971
Insurance	5,237	2,591	7,828
Operating equipment	3,427	1,695	5,122
TOTAL EXPENDITURE	<u>389,835</u>	<u>192,878</u>	<u>582,713</u>
NET OPERATING PROFIT	<u>34,637</u>	<u>17,137</u>	<u>51,774</u>
DISPOSITION OF NET PROFIT			
City of Hamilton	34,637	-	34,637
Ministry of Government Services	-	17,137	17,137
	<u> </u>	<u> </u>	<u>51,774</u>

NOTES TO FINANCIAL STATEMENTS
for the year ended December 31, 1982

The Corporation of the City of Hamilton entered into an agreement with the Ministry of Government Services, commencing as of May 1, 1978, and continuing until October 31, 2069, to share in the revenues and expenditures on the following basis:

City of Hamilton	66.9%
Ministry of Government Services	<u>33.1%</u>
	<u>100.0%</u>

**THE HAMILTON PERFORMING ARTS
CORPORATION, INC.**
(operating and managing Hamilton Place)

BALANCE SHEET

as at December 31, 1982

	1982 Actual \$	1981 Actual \$
ASSETS		
Cash	18,179	5,035
Term Deposit	375,000	875,000
Accounts Receivable - City	9,234	-
Accounts receivable - Other	112,755	101,016
Prepaid expenses	34,416	26,798
Inventory (at cost)	24,421	33,697
	<u>574,005</u>	<u>1,041,546</u>
LIABILITIES		
Current Liabilities		
Accounts payable - City	-	19,682
- other	229,058	240,603
Advance ticket sales	76,146	314,465
Unredeemed gift certificates	106,370	106,440
Show guarantee deposits	1,700	8,670
Outstanding refunds on cancelled shows	2,806	1,024
	<u>416,080</u>	<u>690,884</u>
Reserves		
Specific projects	16,614	11,005
Major equipment replacement	9,906	134,867
Studio Theatre renovations	-	3,695
Innovated programming	75,000	75,000
	<u>101,520</u>	<u>224,567</u>
Surplus	<u>56,405</u>	<u>126,095</u>
	<u>574,005</u>	<u>1,041,546</u>

**THE HAMILTON PERFORMING ARTS
CORPORATION, INC.**

(operating and managing Hamilton Place)

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1982

1. INCORPORATION

The Hamilton Performing Arts Corporation, Inc. was incorporated without share capital under the laws of the Province of Ontario by the City of Hamilton to maintain and operate Hamilton Place in the public interest.

2. ACCOUNTING POLICIES

The Corporation follows accounting principles appropriate for a non-profit organization. The more significant of these accounting policies are summarized below.

(a) Inventory -

Inventory is valued at actual cost.

(b) Fixed Assets and Depreciation -

The land, buildings and original equipment of Hamilton Place are owned by The Corporation of the City of Hamilton. Purchases of equipment and furnishings are charged either directly to operations in the year in which the expenditures occur or to a reserve fund established for the purchase of fixed assets.

(c) Reserves -

Appropriations for reserves are included as expenditures. Payments relating to the functional purpose of the reserves are charged directly to the reserves.

3. CONTINUITY OF RESERVES

	1982 \$	1981 \$
Balance at beginning of year	<u>224,567</u>	<u>332,884</u>
Add - provisions during the year	3,780	8,176
- appropriations at year end	51,684	107,000
- other receipts	<u>5,617</u>	<u>3,515</u>
	<u>61,081</u>	<u>118,691</u>
	<u>285,648</u>	<u>451,575</u>
Less - purchase of fixed assets	144,922	212,763
- innovative programming and other expenditures	<u>39,206</u>	<u>14,245</u>
	<u>184,128</u>	<u>227,008</u>
Balance at end of year	<u>101,520</u>	<u>224,567</u>

4. SURPLUS

The surplus for the year is returned to the City of Hamilton and is designated for the Hamilton Place Reserve for Capital Projects. These funds and interest earned thereon are used to finance major building repairs and equipment replacement.

**THE HAMILTON PERFORMING ARTS
CORPORATION, INC.**
(operating and managing Hamilton Place)

STATEMENT OF REVENUE AND EXPENDITURE
for the year ended December 31, 1982

	1982 Actual \$	1981 Actual \$
REVENUE		
City of Hamilton contribution	1,004,194	965,363
Great Hall show revenues and rentals - net of direct expenses	303,335	329,670
Studio Theatre rentals	28,156	28,272
Bar operations - net	139,813	177,348
Box office charges	126,699	158,492
North Annex operation - net	62,143	69,506
Mailing list	48,400	49,543
Investment interest	72,155	115,850
Other income	88,827	95,048
	<u>1,873,722</u>	<u>1,989,092</u>
EXPENDITURE		
Administration	488,287	456,902
Box office	134,924	146,918
Maintenance and utilities	529,668	544,266
Security	59,330	55,706
Front of house	98,624	113,409
Bars	75,216	73,853
North annex	77,041	82,613
Public relations	171,162	158,056
Stage services	131,381	124,274
	<u>1,765,633</u>	<u>1,755,997</u>
EXCESS OF REVENUE OVER EXPENDITURE FROM OPERATIONS	108,089	233,095
APPROPRIATIONS FOR RESERVES (note 3)	<u>51,684</u>	<u>107,000</u>
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	<u>56,405</u>	<u>126,095</u>

HAMILTON CONVENTION CENTRE

BALANCE SHEET

as at December 31, 1982

1. SIGNIFICANT ACCOUNTING POLICIES

The Centre follows accounting principles generally accepted in Canada. The more significant of these policies are summarized below.

ASSETS

CURRENT ASSETS

	1982 Actual \$	1981 Actual \$
Cash	1,100	8,200
Accounts receivable	64,819	362,526
Inventories (note 1)	73,113	85,907
Prepaid insurance	4,704	5,869
	<u>143,736</u>	<u>462,502</u>

LIABILITIES

CURRENT LIABILITIES

Accounts payable	47,430	138,959
Sales Tax payable	6,806	8,608
Deposits on future rentals	38,022	24,966
Due to the City of Hamilton	51,478	289,969
	<u>143,736</u>	<u>462,502</u>

4. CONTINGENT LIABILITIES

Details regarding the 1981 contingent liabilities have been set out in the City of Hamilton's financial statements for the year ended December 31, 1981.

5. FUNDING OF THE CENTRE

The amount of revenue over expenditures for the year 1982 has been reported to the City of Hamilton and has been designated for the Hamilton Centre. The Centre's objective is the general welfare of the City of Hamilton. These funds and interest earned thereon will be used to finance major building repairs and equipment replacement.

HAMILTON CONVENTION CENTRE**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 1982

1. SIGNIFICANT ACCOUNTING POLICIES

The Centre follows accounting principles appropriate for a non-profit organization. The more significant of these policies are summarized below.

(a) Inventories -

Inventories are valued at the lower of cost on a first-in, first-out or replacement value.

(b) Fixed Assets and Depreciation -

The land, buildings and original equipment of the Convention Centre are owned by The Corporation of the City of Hamilton. Purchases of equipment and furnishings are charged either directly to operations in the year in which the expenditures occur, or to a reserve fund established for the purchase of fixed assets.

2. INCORPORATION

The Hamilton Convention Centre was incorporated without share capital under the laws of the Province of Ontario by the City of Hamilton to maintain and operate the Convention Centre in the public interest.

3. CONTINGENCY

A suit has been filed by the former General Manager of the Centre claiming \$1,000,000 for wrongful dismissal and damages relating thereto. The action has been tried recently in the Supreme Court of Ontario and the decision is pending.

4. COMPARATIVE FIGURES

Certain reclassifications of 1981 comparative figures have been made to conform to the financial statement presentation adopted in 1982. Operations of the Centre commenced on June 19, 1981.

5. TRANSFER TO CITY OF HAMILTON

The excess of revenue over expenditure for the year has been returned to the City of Hamilton and has been designated for the Convention Centre Reserve for Capital Projects in the general revenue fund of the City of Hamilton. These funds and interest earned thereon will be used to finance major building repairs and equipment replacement.

HAMILTON CONVENTION CENTRE

STATEMENT OF REVENUE AND EXPENDITURE
for the year ended December 31, 1982

	1982 Actual \$	1981 Actual \$
REVENUE		
Net contributions from food and beverage operations (Schedule # 1)	148,506	66,331
Rentals	300,510	94,482
Other	47,597	11,167
	<u>496,613</u>	<u>171,980</u>
EXPENDITURE		
Administration		
Salaries and wages	170,070	143,639
Employee Benefits	24,402	17,521
Consultants fees	6,064	9,533
Relocation costs	59	29,033
Car allowances	586	4,950
Postage	1,847	4,375
Telephone	18,778	18,616
Memberships and subscriptions	583	1,407
Supplies	7,623	24,524
Rental of equipment	15,777	9,066
Purchase of equipment and furnishings	140	1,520
Legal and audit	41,807	50,000
Compensation for client loss	-	9,000
(Recovery of)/Provision for doubtful accounts	(1,169)	6,102
Information desk and cigarette sales - net	15,463	824
Sundry	5,945	1,222
Special events	-	13,255
	<u>307,975</u>	<u>344,587</u>
Maintenance		
Salaries and wages	22,673	16,498
Employee benefits	2,856	1,680
Security	102,669	94,570
Janitorial services	55,001	51,619
Insurance	26,139	18,482
Supplies	5,449	3,092
Heat, power and air conditioning	202,954	142,805
Water and sewer rates	6,223	3,085
Repairs and maintenance	105,655	48,071
Garbage disposal	2,350	1,691
Sundry	2,031	3,195
	<u>534,000</u>	<u>384,788</u>
Marketing and Promotion		
Salaries and wages	67,190	64,147
Employee benefits	9,229	13,828
Entertainment	3,146	20,923
Travelling and car allowance	12,407	34,346
Opening ceremonies	-	62,280
Advertising	116,647	457,382
Memberships and subscriptions	653	1,288
	<u>209,272</u>	<u>654,194</u>
	<u>1,051,247</u>	<u>1,383,569</u>
Excess of Expenditure over Revenue on Operations	554,634	1,211,589
Contribution from the City of Hamilton	<u>729,844</u>	<u>1,211,589</u>
EXCESS REVENUE OVER EXPENDITURE	175,210	-
TRANSFER TO CITY OF HAMILTON (note 5)	<u>175,210</u>	<u>-</u>
	-	-

HAMILTON CONVENTION CENTRE

SCHEDULE OF FOOD AND BEVERAGE OPERATION
for the year ended December 31, 1982

	1982 Actual \$	1981 Actual \$
Sales - Beverage	330,848	264,876
Cost of sales	<u>113,212</u>	<u>83,654</u>
Gross margin	<u>217,636</u>	<u>181,222</u>
Percentage	<u>65.8%</u>	<u>68.4%</u>
Sales - Food	702,029	428,327
Cost of sales	<u>234,158</u>	<u>156,890</u>
Gross margin	<u>467,871</u>	<u>271,437</u>
Percentage	<u>66.6%</u>	<u>63.4%</u>
TOTAL SALES - Beverage and Food	1,032,877	693,203
Cost of sales	<u>347,370</u>	<u>240,544</u>
Gross margin	<u>685,507</u>	<u>452,659</u>
OPERATING COSTS		
Salaries and wages	414,201	273,125
Employee benefits	42,700	16,543
Laundry and rental of uniforms	31,060	25,409
Supplies	42,615	36,637
Rental of equipment - net	4,539	32,545
Repairs and maintenance of equipment	1,667	1,856
Sundry	<u>219</u>	<u>213</u>
	<u>537,001</u>	<u>386,328</u>
NET CONTRIBUTION	<u>148,506</u>	<u>66,331</u>

AUDITOR'S REPORT

for the year ended December 31, 1982

The City of Hamilton

18-0

We have examined the balance sheet of Hamilton Housing Company Limited as at December 31, 1982 and the statements of revenue and expenditure and reserve accounts for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1982 and the results of its operations for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 28, 1983

MacGillivray & Co.

MacGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 665 (1983)

APARTMENT FOR SENIOR CITIZENS
owned and operated by the
HAMILTON HOUSING COMPANY LIMITED

BALANCE SHEET

as at December 31, 1982

	1982 Actual \$	1981 Actual \$
ASSETS		
CURRENT ASSETS		
Accounts receivable - revenue fund	55,658	34,707
Accounts receivable - other	180	
	<u>55,838</u>	<u>34,707</u>
FIXED ASSETS, at cost	429,467	429,467
Less - accumulated depreciation	<u>88,279</u>	<u>81,832</u>
	<u>341,188</u>	<u>347,635</u>
TOTAL ASSETS	<u>397,026</u>	<u>382,342</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	2,707	2,923
Tenants' guarantee deposits	40	40
	<u>2,747</u>	<u>2,963</u>
LONG TERM LIABILITIES		
Central Mortgage and Housing Corporation	<u>201,222</u>	<u>207,668</u>
RESERVES		
Reserve for building repairs and improvements	<u>53,090</u>	<u>31,744</u>
EQUITY, vested in the municipality through the issued shares		
Share capital issued and outstanding 1,190 shares at \$50 each	<u>59,500</u>	<u>59,500</u>
Capital surplus -		
arising from provincial subsidies	30,500	30,500
grants from the municipality	31,700	31,700
transferred from operations to finance capital costs	<u>18,267</u>	<u>18,267</u>
	<u>80,467</u>	<u>80,467</u>
Retained earnings from operations	<u>-</u>	<u>-</u>
TOTAL EQUITY	<u>139,967</u>	<u>139,967</u>
TOTAL LIABILITIES	<u>397,026</u>	<u>382,342</u>

APARTMENT FOR SENIOR CITIZENS
owned and operated by the
HAMILTON HOUSING COMPANY LIMITED

RESERVE FOR BUILDING REPAIRS AND IMPROVEMENTS
for the year ended December 31, 1982

	1982 Actual \$	1981 Actual \$
BALANCE, at the beginning of the year	31,744	29,868
Add: Provision 1982	<u>34,900</u>	<u>12,770</u>
	66,644	42,638
Deduct: Repairs and improvements	<u>13,554</u>	<u>10,894</u>
BALANCE, at the end of the year	<u>53,090</u>	<u>31,744</u>

APARTMENTS FOR SENIOR CITIZENS
owned and operated by the
HAMILTON HOUSING COMPANY LIMITED

STATEMENT OF REVENUE AND EXPENDITURE

for the year ended December 31, 1982

	Ada			
	Macassa	Pritchard		
	Park	Court	Total	Total
	1982	1982	1982	1981
	Actual	Actual	Actual	Actual
	\$	\$	\$	\$
REVENUE				
RENTALS - Apartments	15,704	50,007	65,711	62,958
- Laundry equipment	<u>613</u>	<u>1,849</u>	<u>2,462</u>	<u>505</u>
	16,317	51,856	68,173	63,463
CONTRIBUTIONS, by the municipality	<u>27,048</u>	<u>69,873</u>	<u>96,921</u>	<u>51,176</u>
TOTAL REVENUE	<u>43,365</u>	<u>121,729</u>	<u>165,094</u>	<u>114,639</u>
EXPENDITURES				
Telephones and telegraphs	118	118	236	250
Wages - caretaker	3,132	10,276	13,408	9,291
Insurance	207	580	787	713
Realty taxes	9,523	24,938	34,461	31,179
Water	852	2,257	3,109	2,929
Light and power	3,833	6,049	9,882	9,399
Heating	4,137	13,527	17,664	15,664
Maintenance - grounds	4,659	11,135	15,794	9,163
Provision for building repairs and improvements	9,070	25,830	34,900	12,770
Administration fee	2,663	7,601	10,264	-
Window cleaning	280	839	1,119	1,119
Cleaning supplies	190	500	690	720
Unclassified	614	1,718	2,332	993
Cable T.V.	719	2,022	2,741	2,741
Provision for depreciation, at principal portion of payment on mortgage	1,876	4,570	6,446	6,121
Mortgage interest	<u>1,492</u>	<u>9,769</u>	<u>11,261</u>	<u>11,587</u>
TOTAL EXPENDITURES	<u>43,365</u>	<u>121,729</u>	<u>165,094</u>	<u>114,639</u>
SURPLUS/(DEFICIT) for the year	-	-	-	-

AUDITOR'S REPORT

Municipality

The City of Hamilton

20-0

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of the
City of Hamilton

We have examined the balance sheet of the Municipal Retirement Fund of The Corporation of the City of Hamilton as at December 31, 1982 and the statement of reserve funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Municipal Retirement Fund of The Corporation of the City of Hamilton as at December 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Hamilton, Ontario
April 28, 1983

Mac Gillivray & Co.

MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 665 (1983)

IN THE REPORT OF THE
COMMISSIONER OF THE
GENERAL LAND OFFICE
OF THE UNITED STATES

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THE HAMILTON MUNICIPAL RETIREMENT FUND

BALANCE SHEET

as at December 31, 1982

	1982 Actual \$	1981 Actual \$
ASSETS		
Cash	822	1,663,772
Investments (Note 1)		
Market value of investments including mortgages and leasebacks at amortized cost as at December 31, 1981 - \$ 93,052,011 December 31, 1982 - \$119,994,511		
Short Term	23,691,346	14,227,431
Bonds		
Federal	13,947,854	13,182,885
Provincial	7,350,012	6,858,737
Municipal	35,611,584	40,146,191
Corporation	20,136,340	16,621,765
	77,045,790	76,809,578
Mortgages	5,461,844	4,894,538
Leaseback arrangements	9,284	15,243
Stocks - common	14,877,124	12,492,796
- preferred	917,394	635,194
	122,002,782	109,074,780
Accounts Receivable - Regional Municipality of Hamilton-Wentworth	138,526	266,521
Accrued income on investments	1,921,264	2,065,632
TOTAL ASSETS	124,063,394	113,070,705
LIABILITIES AND RESERVES		
Fees payable - National Trust Co.	22,658	24,795
Accounts Payable - City of Hamilton	-	868,823
- National Trust	5,023	
Reserves		
For pensions payable to certain members of the Police Department on staff as at April 1, 1948, pursuant to By-Law 6366 to be used to provide pensions in excess of those available from the Annuities Branch of Employment and Immigration Canada	-	3,023
For pensions payable pursuant to the terms of a previous plan or fund - employer's and employees' contribution subsequent to January 1, 1957, on behalf of members of a previous plan or fund who have not elected to participate in the "standard" terms	13,781	13,781
For pensions	124,021,932	112,160,283
TOTAL LIABILITIES AND RESERVES	124,063,394	113,070,705

THE HAMILTON MUNICIPAL RETIREMENT FUND

NOTES TO THE FINANCIAL STATEMENTS

as at December 31, 1982

1. Investments, other than mortgages, purchased prior to December 31, 1957, are recorded at par, while investments purchased subsequent thereto have been recorded at cost, adjusted annually for the amortization of premiums and discounts up to December 31, 1966. Since December 31, 1966, the practice of amortizing premiums and discounts has been discontinued. Mortgages are recorded at the principal amount owing.
2. Contributions remitted prior to January 1, 1957, to the Annuities Branch of Employment and Immigration Canada, on behalf of members as at December 31, 1982, in the amount of \$386,438 are not reflected on this balance sheet.
3. Past service benefits for \$489,450 which were debentured in 1953, forwarded to the Annuities Branch of Employment and Immigration Canada amounted to \$657 as at December 31, 1982.

THE SEATTLE MUNICIPAL COMMISSION

REPORT TO THE SEATTLE COMMISSION

AS OF DECEMBER 31, 1934

1. The Commission, during the year, has been organized under the following plan: The Commission is composed of five members, one of whom is the Mayor of the City of Seattle. The Commission is organized into three committees, each of which is headed by one of its members. The committees are: (a) The Committee on the Administration of the City, (b) The Committee on the Finance of the City, and (c) The Committee on the Public Works of the City. The Commission has held several public hearings during the year, and has received many suggestions from the public. The Commission has also held several public hearings during the year, and has received many suggestions from the public. The Commission has also held several public hearings during the year, and has received many suggestions from the public.

2. The Commission has during the year, held several public hearings, and has received many suggestions from the public. The Commission has also held several public hearings during the year, and has received many suggestions from the public. The Commission has also held several public hearings during the year, and has received many suggestions from the public.

3. The Commission has during the year, held several public hearings, and has received many suggestions from the public. The Commission has also held several public hearings during the year, and has received many suggestions from the public. The Commission has also held several public hearings during the year, and has received many suggestions from the public.

THE HAMILTON MUNICIPAL RETIREMENT FUND**RESERVE FOR PENSIONS PAYABLE
PURSUANT TO BY-LAW 6366**

to certain members of the Police
Department on staff as at April 1,
1948, to be used to provide
pensions in excess of those
available from the Annuities
Branch of Employment and Immigration Canada

for the year ended December 31, 1982

	1982 Actual \$	1981 Actual \$
Balance at the beginning of the year	3,023	2,754
Add - Interest on members' accounts	-	269
	3,023	3,023
Deduct - Retirements - Transfer to the Reserve for Pensions	3,023	-
Balance as at December 31, 1982	-	3,023

**RESERVE FOR PENSIONS PAYABLE
PURSUANT TO THE TERMS OF A
PREVIOUS PLAN OR FUND**

principal contributions subsequent to
January 1, 1957, by and on behalf of
members who have not elected to
participate in the "standard" terms of
The Hamilton Municipal Retirement Fund

for the year ended December 31, 1982

Balance at the beginning of the year	13,781	19,143
Deduct - Employer's and employees' contributions since January 1, 1957, on behalf of members who, in 1982, elected to participate in the "standard" terms	-	5,362
Balance as at December 31, 1982	13,781	13,781

THE HAMILTON MUNICIPAL RETIREMENT FUND

RESERVE FOR PENSIONS

for the year ended December 31, 1982

	1982 Actual \$	1981 Actual \$
Balance at the beginning of the year	<u>112,160,283</u>	<u>98,847,890</u>
Add - Contributions (gross)		
Employer	2,388,255	2,211,690
Employee	<u>1,697,260</u>	<u>1,711,391</u>
	4,085,515	3,923,081
- Transfers from special reserves - employer's and employees' contributions of members of a previous plan or fund who retired or elected to participate in the "standard" terms	3,023	5,362
- Income from investments	<u>12,767,303</u>	<u>13,483,512</u>
	<u>16,855,841</u>	<u>17,411,955</u>
Deduct - Pension payments	4,671,093	3,862,361
- Contributions refunded, "standard" terms only, resignations and deaths and overtime contributions	108,324	79,910
- Administration expenses	179,368	157,021
- Commuted pensions	35,407	-
- Transfer to special reserves - Contributions pursuant to By-law 6366 - Hamilton Police Benefit Fund	-	270
	<u>4,994,192</u>	<u>4,099,562</u>
Balance at December 31, 1982	<u><u>124,021,932</u></u>	<u><u>112,160,283</u></u>

1982

FINANCIAL
INFORMATION
RETURN

1982 FINANCIAL INFORMATION RETURN

MUNICIPALITY: _____ City _____ of _____ Hamilton _____

in the Region, County or District of: Hamilton-Wentworth

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under The Ontario Unconditional Grants Act, and to the information required by the Province under The Municipal Affairs Act, the following schedules are attached:

	Attached
1. Analysis of Revenue Fund Revenues	<u>x</u>
2LT Analysis of Taxation	<u>x</u>
2UT Analysis of Upper Tier Requisitions and Direct Charges	—
2MA Analysis of Taxation in Merged Areas	—
3. Analysis of Current Revenue for Specific Functions	<u>x</u>
4. Analysis of Revenue Fund Expenditures	<u>x</u>
5. Analysis of Capital Operations	<u>x</u>
6. Analysis of Capital Grants and Own Expenditures	<u>x</u>
7. Analysis of Net Long Term Liabilities By Function	<u>x</u>
8. Analysis of Long Term Liabilities and Commitments	<u>x</u>
9LT Continuity of Upper Tier and School Board Levies	<u>x</u>
9UT Analysis of Upper Tier Net Long Term Liabilities	—
10. Continuity of Reserves and Reserve Funds	<u>x</u>
11. Analysis of Consolidated Year End Balances	<u>x</u>
12. Unaudited Statistical Data	<u>x</u>
13. Grant Information	<u>x</u>
14. Grant Information	—

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs and Housing. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

The above-named individuals
and/or organizations are at the
present time providing or do not
provide information.

Hamilton Convention Centre
Hamilton Performing Arts Corporation Inc.
Hamilton Public Library Board
The Parking Authority of the City
of Hamilton

Mr. G. Murray
Director of the
City of Hamilton
Hamilton, Ontario

Trust funds administered by the municipality and its local boards, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by..... The City of Hamilton

(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to Mr. N. R. Adhya
 (Name of person)
Manager of Capital and Special Programs at (416) 526-4519
 (Area code and telephone)

Date. . . April 14 1983

.....
Municipal Treasurer

ACCOUNTANT'S COMMENTS

for the year ended December 31, 1982

Municipality

The City of Hamilton

Accountant's Report on Financial Information Return
(Schedules 1 - 11 only)

To the Ministry of
Municipal Affairs and Housing

Our examination of the financial statement of The Corporation of the City of Hamilton for the year ended December 31, 1982 was made for the purpose of forming an opinion on the financial statements referred to in our auditor's report to the Members of Council, Inhabitants and Ratepayers dated April 28, 1983.

At your request, we have performed the following procedures in connection with Schedules 1 to 11 of the Financial Information Return of The Corporation of the City of Hamilton for the year ended December 31, 1982:

- (a) we have compared the amounts disclosed on these schedules to the books and records of the City and found them to be in agreement;
- (b) we have added and cross-added all schedules; and
- (c) we have cross-referenced the information on the schedules where applicable.

The above-noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statement and accordingly we do not express an opinion on the fair presentation of this information.

Hamilton, Ontario
April 28, 1983

Mac Gillivray & Co.

MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 665 (1983)

ANALYSIS OF REVENUE FUND REVENUES

Municipality

The City of Hamilton

for the year ended December 31, 1982

1
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		total revenue	upper tier purposes	school board purposes	own purposes
Note: Upper tiers use column 4 only					
		1	2	3	4
		\$	\$	\$	\$
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1	199,150,673	52,923,305	84,900,554	61,326,814
Direct water billings on ratepayers	2				
— own municipality	3				
— other municipalities	4				
Sewer surcharge on direct water billings	5				
— own municipality	6				
— other municipalities	6				
Subtotal	6	199,150,673	52,923,305	84,900,554	61,326,814
Payments in lieu of taxes					
Canada	7	665,478	309,989		355,489
Canada enterprises	8	286,288	76,293	122,503	87,492
Ontario					
The Municipal Tax Assistance Act	9				
The Municipal Act, section 160	10	803,250	374,460		428,790
Other	11	191,000	89,041		101,959
Ontario enterprises					
Ontario Housing Corporation	12	3,591,626	958,747	1,533,405	1,099,474
Ontario Hydro	13	1,349,770	627,596	2,460	719,714
Liquor Control Board of Ontario	14	64,120	29,868		34,252
Other	15	28,136	13,106		15,030
Municipal enterprises	16	1,998,701	931,023		1,067,678
Other municipalities and enterprises	17				
Subtotal	18	8,978,369	3,410,123	1,658,368	3,909,878
Ontario unconditional grants					
Per capita general	19				
Per capita police	20				
Per capita density	21				
Transitional and special assistance	22				
Resource equalization	23	4,304,116			4,304,116
General support	24	4,001,486			4,001,486
Northern special support	25				
Apportionment guarantee	26				
	27				
Subtotal	28	8,305,602			8,305,602
Revenues for specific functions					
Ontario specific grants	29	3,077,111			3,077,111
Canada specific grants	30	970,455			970,455
Other municipalities—grants and fees	31	596,306			596,306
Fees and service charges	32	4,548,029			4,548,029
Subtotal	33	9,191,901			9,191,901
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35	1,991,735	195,187		1,796,548
Rents, concessions and franchises	36	1,312,268			1,312,268
Fines	37	1,570,955			1,570,955
Penalties and interest on taxes	38	3,188,345			3,188,345
Investment income—from own funds	39	8,768,835			8,768,835
—other	40				
Lot levies and subdivider contributions	41				
Sale of publications, equipment, etc.	42	18,020			18,020
Contributions from capital fund	43	9,272			9,272
Contributions from reserves and reserve funds	44	1,348,255			1,348,255
Contributions from non consolidated entities	45	276,540			276,540
Parking Revenue	46	1,295,023			1,295,023
Vehicle Insurance Premiums	47	240,559			240,559
Miscellaneous Revenue	48	283,565			283,565
Sale of land	49				
Subtotal	50	20,303,372	195,187		20,108,185
Total revenue	51	245,929,917	56,528,615	86,558,922	102,842,380

[illegible]

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1982

Municipality

The City of Hamilton

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		Ontario specific grants	Canada grants	other municipalities— grants, fees, and service charges	fees, and service charges
		1 \$	2 \$	3 \$	4 \$
General government	1	29,975			336,403
Protection to persons and property					
Fire	2				91,607
Police	3				
Conservation authority	4				
Protective inspection and control	5				2,521
	6				
Subtotal	7				94,128
Transportation services					
Roadways	8	2,148,187	4,268	402,335	358,301
Winter control	9			114,141	
Transit	10				
Parking	11				
Street lighting	12				
Air transportation	13		873,746		132,858
	14				
Subtotal	15	2,148,187	878,014	516,476	491,159
Environmental services					
Sanitary sewer system	16				
Storm sewer system	17				
Waterworks system	18				2,390
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
	22				
Subtotal	23				2,390
Health services					
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				534,029
	29				
Subtotal	30				534,029
Social and family services					
General assistance	31				
Assistance to aged persons	32	30,000			10,264
Assistance to children	33				
Day nurseries	34				
	35				
Subtotal	36	30,000			10,264
Recreation and cultural services					
Parks and recreation	37	16,850			1,759,801
Libraries	38	672,475		79,830	102,427
Other cultural	39	91,564			691,481
Subtotal	40	780,889		79,830	2,553,709
Planning and development					
Planning and zoning	41				126,029
Commercial and industrial	42	867	1,599		311,594
Residential development	43	87,193	90,842		11,071
Agriculture and reforestation	44				77,253
Tile drainage/shoreline assistance	45				
	46				
Subtotal	47	88,060	92,441		525,947
Electricity, gas and telephone (specify)	48				
	49				
	50				
Total	51	3,077,111	970,455	596,306	4,548,029

ANALYSIS OF REVENUE FUND
EXPENDITURES

for the year ended December 31, 1982

		salaries, wages and employee benefits	net long term debt charges	materials, supplies, services, rents and financial expenses	transfers to own funds	other transfers	inter- functional transfers	total expenditure	
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	
General government	1	6,904,022	331,840	6,431,771	4,131,068	10,573	(7,500)	17,801,774	1
Protection to persons and property	2	15,348,488	54,125	1,646,770	156,089	6,500	(311,987)	16,899,985	2
Fire	3		9,781					9,781	3
Police	4		24,650	363	45,000			70,013	4
Conservation authority	5	1,959,881		776,305				2,736,186	5
Protective inspection and control	6								6
Subtotal	7	17,308,369	88,556	2,423,438	201,089	6,500	(311,987)	19,715,965	7
Transportation services	8	5,445,189	1,653,878	1,637,084	4,193,847	19,000		12,948,998	8
Roadways	9	930,726		1,331,432				2,262,158	9
Winter control	10								10
Transit	11	942,089	189,265	1,051,818	333,423	9,060		2,525,655	11
Parking	12	42,368		1,991,088				2,033,456	12
Street lighting	13	283,367		489,385			319,487	1,092,239	13
Air transportation	14			45				45	14
Unclassified - Harbour	15								15
Subtotal	15	7,643,739	1,843,143	6,500,852	4,527,270	28,060	319,487	20,862,551	15
Environmental services	16	36,758	258,241	2,372				297,371	16
Sanitary sewer system	17								17
Storm sewer system	18	9,631		34,304				43,935	18
Waterworks system	19	2,604,269		1,529,585				4,133,854	19
Garbage collection	20								20
Garbage disposal	21			32,967				32,967	21
Pollution control	22								22
Subtotal	23	2,650,658	258,241	1,599,228				4,508,127	23
Health services	24								24
Public health services	25								25
Public health inspections and control	26		17,515					17,515	26
Hospitals	27								27
Ambulance services	28	1,418,659	10,550	325,498	35,775			1,790,482	28
Cemeteries	29								29
Subtotal	30	1,418,659	28,065	325,498	35,775			1,807,997	30
Social and family services	31								31
General assistance	32	85,958	34,734	136,257		588,255		845,204	32
Assistance to aged persons	33			426		93,618		94,044	33
Assistance to children	34								34
Day nurseries	35								35
Subtotal	36	85,958	34,734	136,683		681,873		939,248	36
Recreation and cultural services	37	7,449,887	621,860	4,095,878	3,709,929	324,666		16,202,220	37
Parks and recreation	38	5,363,028	1,541,545	2,677,778	1,166,556			10,748,907	38
Libraries	39	1,466,468	776,733	866,037	107,781	286,269		3,503,288	39
Other cultural	40	14,279,383	2,940,138	7,639,693	4,984,266	610,935		30,454,415	40
Planning and development	41	21,660		1,267,204				1,288,864	41
Planning and zoning	42	840,114	2,690,824	241,010	663,002			4,434,950	42
Commercial and industrial	43	294,886	68,221	14,332				377,439	43
Residential development	44	549,342		165,609				714,951	44
Agriculture and reforestation	45								45
Tile drainage/shoreline assistance	46								46
Subtotal	47	1,706,002	2,759,045	1,688,155	663,002			6,816,204	47
Electricity, gas and telephone (specify)	48								48
	49								49
	50								50
Total	51	51,996,790	8,283,762	26,745,318	14,542,470	1,337,941		102,906,281	51

Municipality

The City of Hamilton

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Total of column 2 includes:

Payments to Ontario in respect of Down-
town Revitalization Program loans 81

Total of column 3 includes:

Ministry of the Environment

Provincial projects service charges

—water 52

—sewer 53

Joint projects operating charges

—water 54

—sewer 55

O.P.P. policing contracts 56

Other payments to Ontario 57

58

59

Short term interest costs 60

Total of column 5 includes:

O.H.C. housing authority deficits 61

Grants to charitable and non-profit

organizations 62 821,281

Grants to universities and colleges 63

Contributions to UNCONSOLIDATED

joint local boards

Health unit 64

District welfare board 65

Home for the aged 66

67

Urban Renewal Partnership 68 9,060

Senior Citizens' Tax Credit 69 507,600

70

71

Line 1 of column 7 includes:

Members of council 72 300,695

Line 51 of column 7 includes:

Payments in respect of long term com-
mitments and liabilities financed
from revenue, as approved by the
Ontario Municipal Board. Exclude
debt charges reported in column 2. 73 179,805

ANALYSIS OF CAPITAL OPERATIONS

for the year ended December 31, 1982

Municipality

The City of Hamilton

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9

		1 \$
Unfinanced capital outlay (Unexpected capital financing) at the beginning of the year	1	(9,700,396)
Sources of financing		
Contributions from own funds		
Revenue fund	2	4,103,123
Reserves and reserve funds	3	4,386,915
Subtotal	4	8,490,038
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Universities and Education Capital Aid Corporations	6	
Ontario Municipal Improvement Corporation	7	
Ontario Housing Action Program	8	
Downtown Revitalization Program	9	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	
The Public		
Serial debentures	13	220,000
Sinking fund debentures	14	
.	15	
.	16	
.	17	
Subtotal*	18	220,000
Grants and loan forgiveness		
Ontario	20	1,789,272
Canada	21	(141,847)
Other municipalities	22	
Subtotal	23	1,647,425
Other financing		
Prepaid special charges	24	59,591
Proceeds from sale of fixed assets	25	533,294
Investment income		
From own funds	26	
Other	27	
Donations	28	
Recovery of cost	29	745,768
Rental	30	8,698
.	31	
Subtotal	32	1,347,351
Total sources of financing	33	11,704,814
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	15,144,001
Subtotal	36	15,144,001
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	
Unconsolidated local boards	38	
Individuals	39	
Subtotal	40	
Transfers to reserves, reserve funds and the revenue fund	41	714,613
Total applications	42	15,858,614
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	(5,546,596)
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	(12,006,378)
To be recovered from:		
— taxation or user charges within term of council	45	
— proceeds from long term liabilities	46	830,882
— transfers from reserves and reserve funds	47	594,000
— other (specify) Federal/Provincial subsidy (\$4,505,502) & other	48	5,034,900
Total unfinanced capital outlay (unexpended capital financing)	49	(5,546,596)
*amount in line 18 raised on behalf of other municipalities	19	

ANALYSIS OF CAPITAL GRANTS
AND OWN EXPENDITURES

for the year ended December 31, 1982

Municipality

The City of Hamilton

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	other municipalities	
		1 \$	2 \$	3 \$	4 \$
General government	1		13,529		261,499
Protection to persons and property					635,930
Fire	2				
Police	3				
Conservation authority	4				
Protective inspection and control	5				
Unclassified - flood control	6				601
Subtotal	7				636,531
Transportation services					7,431,013
Roadways	8	1,789,843			
Winter control	9				
Transit	10				
Parking	11				176,597
Street lighting	12				
Air transportation	13				
Other - Harbour	14				16,423
Subtotal	15	1,789,843			7,624,033
Environmental services					1,175
Sanitary sewer system	16				
Storm sewer system	17				
Waterworks system	18				
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
Subtotal	23				1,175
Health services					200,054
Public health services	24				
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				200,054
Subtotal	30				200,054
Social and family services					21,476
General assistance	31				
Assistance to aged persons	32				21,476
Assistance to children	33				
Day nurseries	34				
Subtotal	36				21,476
Recreation and cultural services					2,656,442
Parks and recreation	37	140,985			
Libraries	38	12,452	55,636		190,053
Other cultural	39	7,645	17,504		400,971
Subtotal	40	161,082	73,140		3,247,466
Planning and development					12,421
Planning and zoning	41				
Commercial and industrial	42	(282,426)	(422,525)		677,583
Residential development	43	120,773	194,009		2,461,763
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				12,421
Subtotal	47	(161,653)	(228,516)		3,151,767
Electricity, gas and telephone (specify)	48				
	49				
	50				
Total	51	1,789,272	(141,847)		15,144,001

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

The City of Hamilton

as at December 31, 1982

			1 s
General government	1		2,031,186
Protection to persons and property			
Fire	2		351,108
Police	3		
Conservation authority	4		143,000
Protective inspection and control	5		
	6		
Subtotal	7		494,108
Transportation services			
Roadways	8		5,507,511
Winter control	9		
Transit	10		
Parking	11		1,048,500
Street lighting	12		
Air transportation	13		
	14		
Subtotal	15		6,556,011
Environmental services			
Sanitary sewer system	16		822,326
Storm sewer system	17		
Waterworks system*	18		
Garbage collection	19		
Garbage disposal	20		
Pollution control	21		
	22		
Subtotal	23		822,326
Health services			
Public health services	24		
Public health inspections and control	25		
Hospitals	26		121,000
Ambulance services	27		
Cemeteries	28		
	29		
Subtotal	30		121,000
Social and family services			
General assistance	31		
Assistance to aged persons	32		219,000
Assistance to children	33		
Day nurseries	34		
	35		
Subtotal	36		219,000
Recreation and cultural services			
Parks and recreation	37		3,688,845
Libraries	38		9,510,300
Other cultural	39		4,646,442
Subtotal	40		17,945,587
Planning and development			
Planning and zoning	41		
Commercial and industrial	42		14,579,995
Residential development	43		437,000
Agriculture and reforestation	44		
Tile drainage/shoreline assistance	45		
	46		
Subtotal	47		15,016,995
Electricity, gas and telephone (specify)	48		
	49		
	50		
Total	51		43,106,213
*amount in line 18 supported by local improvement charges	52		

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

for the year ended December 31, 1982

		1 \$
1. Calculation of debt burden of the municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	19,479,843
: To Canada and agencies	2	9,899,013
: To others	3	41,036,000
Subtotal	4	70,414,856
Plus: All debt assumed by the municipality from others	5	33,940,362
Less: All debt assumed by others		
: Ontario	6	34,385
: Schoolboards	7	11,535,451
: Other municipalities	8	49,679,169
Subtotal	9	61,249,005
Less: Ministry of the Environment debt retirement funds		
—sewer	10	
—water	11	
Own sinking funds (actual balances)		
—general municipal	12	
—enterprises and other	13	
Subtotal	14	
Total	15	43,106,213
Sinking fund debentures	16	
Installment (serial) debentures	17	43,106,213
Long term bank loans	18	
Lease purchase agreements	19	
Mortgages	20	
Ontario Hydro time payment liabilities	21	
Ministry of the Environment	22	
	23	
	24	
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars — amount included in line 15 above	25	335,396
— par value of this amount in U.S. dollars	26	412,336
Other	27	
— amount included in line 15 above	28	
— par value of this amount in —————		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	
Ministry of the Environment — sewer	30	
— water	31	
4. Actuarial balance of own sinking funds at year end		
	32	
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	9,178,738
Total liability under OMERS plans		
— initial unfunded (payable over _____ years) (number of employees _____)	34	
— actuarial deficiency (payable over _____ years)	35	
Total liability for own pension funds		
— initial unfunded (payable over _____ years) (number of employees _____)	36	
— actuarial deficiency (payable over _____ years)	37	
Outstanding loans guaranteed (payable over _____ years)	38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board		
—hospital support	39	
—university support	40	
—leases and other agreements	41	150,000
Other (specify)	42	
	43	
	44	
Total	45	9,328,738

Municipality

The City of Hamilton

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6. Ministry of the Environment Provincial Projects		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1 \$	2 \$	3 \$
Water projects	— for this municipality only	46		
	— share of integrated project(s)	47		
Sewer projects	— for this municipality only	48		
	— share of integrated project(s)	49		

7. 1982 Debt charges		principal	interest
		1 \$	2 \$
Recovered from the consolidated revenue fund			
— general tax rates	50	2,873,437	4,522,717
— special area rates and special charges	51		
— benefitting landowners	52	477,458	236,760
— user rates (consolidated entities)	53	87,500	85,890
Recovered from reserves and reserve funds	54	42,000	24,820
Recovered from unconsolidated entities			
— hydro	55		
— gas and telephone	57		
—	56		
—	58		
—	59		
Total	78	3,480,395	4,870,187

8. Future principal and interest payments on existing net debt							
		recoverable from the consolidated revenue fund		recoverable from reserves and reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1983	60	3,534,796	4,575,041	28,000	21,585		
1984	61	3,636,264	4,252,157	30,000	19,050		
1985	62	3,492,899	3,912,297	33,000	16,335		
1986	63	3,311,200	3,576,564	36,000	13,343		
1987	64	3,022,634	3,249,117	40,000	10,073		
1988—1992	65	14,764,725	11,404,144	69,000	8,977		
1993—1997	66	10,282,695	3,734,482				
1998—2002	67	825,000	128,842				
2003 onwards	68						
Interest to be earned on sinking funds*	69						
Downtown revital- ization program	70						
Total	71	42,870,213	34,832,644	236,000	89,363		

*includes interest to be earned on Ministry of the Environment debt retirement funds

9. Future principal payments on expected new debt		1 \$
1983	72	—
1984	73	313,000
1985	74	440,000
1986	75	1,058,000
1987	76	1,291,000
Total	77	3,102,000

10. Other notes (attach supporting schedule as required)	
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CONTINUITY OF UPPER TIER AND
SCHOOL BOARD LEVIES

for the year ended December 31, 1982

Municipality

The City of Hamilton

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UPPER TIER		balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
Included in general mill rate for upper tier purposes		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	8 \$	9 \$	10 \$	12 \$	11 \$
General requisition	1		43,881,451	459,143	44,340,594							
Special purpose requisitions												
Water rate	2											
Transit rate	3		9,223,759		9,223,759							
Sewer rate	4											
Library rate	5											
Road rate	6											
Storm Levy	7		2,977,303		2,977,303							
	8											
	9											
	10											
Sub total levied by mill rate—general	11	(26,687)	56,082,513	459,143	56,541,656	51,841,282	1,082,023		3,410,123	195,187	56,528,615	(39,728)
Special purpose requisitions												
Water	12											
Transit	13											
Sewer	14											
Library	15											
	16											
	17											
Sub total levied by mill rate—special areas	18											
Special charges	19											
Direct water billings	20											
Sewer surcharge on direct water billings	21											
Total region or county	22	(26,687)	56,082,513	459,143	56,541,656	51,841,282	1,082,023		3,410,123	195,187	56,528,615	(39,728)
SCHOOL BOARDS		balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licences	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licences	total raised	balance at end of year
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
Elementary public - Board of Education for the City of Hamilton	23	(128,693)	41,216,519	353,507		41,570,026	39,905,808	905,945	795,187		41,606,940	(91,779)
	24											
	25											
	26											
	27											
Elementary separate - Hamilton Wentworth	28	(14,243)	7,509,857	65,772		7,575,629	7,434,573		147,950		7,582,523	(7,349)
Roman Catholic Separate	29											
School Board.	30											
	31											
Secondary - Board of Education for the City of Hamilton	32	(113,179)	37,013,523	317,962		37,331,485	35,900,667	753,561	715,231		37,369,459	(75,205)
	33											
	34											
	35											
Total school boards	36	(256,115)	85,739,899	737,241		86,477,140	83,241,048	1,659,506	1,658,368		86,558,922	(174,333)

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Municipality

The City of Hamilton

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for the year ended December 31, 1982

		1	\$
Balance at beginning of year	1		43,806,733
Revenues			
Contributions from revenue fund	2		10,439,347
Contributions from capital fund	3		705,341
Lot levies and subdivider contributions	4		137,471
Investment income—from own funds	5		3,472,894
—other	6		
Ontario Home Renewal Plan — grants	7		459,960
— interest earned on loans	8		67,090
	9		
Proceeds from sales, fees, etc.	10		440,844
Other	11		667,412
	12		
Total revenue	13		16,390,359
Expenditures			
Transferred to capital fund	14		4,386,915
Transferred to revenue fund	15		1,348,255
Charges for long term liabilities—principal	16		42,000
—interest	17		24,820
Ontario Home Renewal Plan — loans forgiven	18		205,480
— direct charges for administration	19		33,248
Purchase of property, equipment, vehicles	20		4,572,429
Other	21		2,214,724
Total expenditure	22		12,827,871
Balance at end of year for:			
Reserves	23		28,670,722
Reserve Funds	24		18,698,499
Total	25		47,369,221
analysed as follows:			
Working funds	26		7,611,277
Contingencies	27		3,481,821
Ministry of the Environment fund for renewals, etc.			
—sewer	28		
—water	29		
Replacement of equipment	30		4,849,916
Sick leave	31		197,683
Insurance	32		501,693
Workmen's compensation	33		183,923
Capital expenditure—general administration	34		
—roads	35		38,045
—sanitary and storm sewers	36		
—library and other recreation	37		11,698,613
—water	38		
—transit	39		
—housing	40		1,672,137
—industrial development	41		269,940
—other and unspecified	42		1,347,709
Ontario Home Renewal Plan*	43		2,918,627
Lot levies and subdivider contributions	44		
Parking revenues	45		703,629
Recreational land (The Planning Act)	46		1,263,831
Debenture repayment	47		2,471,874
Exchange rate stabilization	48		238,056
Waterworks current purposes	49		
Transit current purposes	50		
Library current purposes	51		168,258
Repairs	52		482,232
Hamilton Performing Arts	53		101,520
Property Purchases	54		6,577,944
Hamilton Convention Centre	55		175,210
Phasing in Tax Adjustment—Conversion to Market Value Assessment	56		25,433
Hamilton Rehabilitation Loan Program	57		389,850
Total	58		47,369,221
*amount in the Ontario Home Renewal Plan (line 43) out in outstanding loans	59		1,456,511

ANALYSIS OF
CONSOLIDATED YEAR END
BALANCES

as at December 31, 1982

Municipality

The City of Hamilton

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		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	38,072,278	
Accounts receivable			
Canada	2	251,258	
Ontario	3	270,856	
Region or county	4	1,453,155	
Other municipalities	5	39,274	
School boards	6	162,751	portion of taxes receivable for business taxes
Waterworks	7		
Other (including unorganized areas)	8	1,801,420	
Taxes receivable			
Current year's levies	9	10,365,903	655,381
Previous year's levies	10	6,013,931	467,264
Prior years' levies	11		
Penalties and interest	12		
Less allowance for uncollectables	13	()	()
Investments (market value \$)			
Canada	14		
Provincial	15		
Municipal	16		
Other	17		
Other current assets	18	2,229,934	
Capital outlay to be recovered in future years	19	43,106,213	
Other long term assets	20	2,850,370	
Total	21	106,617,343	
LIABILITIES			
Current liabilities			
Temporary loans—current purposes	22		
—capital—Ontario	23		
—Canada	24		
—Other	25		
Accounts payable and accrued liabilities			
Canada	26	252,502	
Ontario	27	177,163	
Region or county	28	944,100	
Other municipalities	29	3,540	
School boards	30	95,827	
Trade accounts payable	31	3,598,757	
Other	32	3,546,144	
Other current liabilities	33	1,054,564	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
—general tax rates	34	39,418,717	
—special area rates and special charges	35		
—benefitting landowners	36	2,503,996	
—user rates (consolidated entities)	37	947,500	
Recoverable from Reserves and Reserve Funds	38	236,000	
Recoverable from unconsolidated entities	39		
Less: Own holdings	40	(357,000)	
Reserves and reserve funds	41	47,369,221	
Accumulated net revenue (deficit)			
General revenue	42	831,187	
Special charges and special areas (specify)			
Local Improvements	43	662,590	
.	44		
.	45		
.	46		
Consolidated local boards (specify)			
Transit operations	47		
Water operations	48		
Libraries	49		
Cemeteries	50		
Recreation, community centres and arenas	51		
.	52		
.	53		
.	54		
.	55		
Region or county	56	(39,728)	
School boards	57	(174,333)	
Unapplied capital receipts	58	5,546,596	
Total	59	106,617,343	

for the year ended December 31, 1982

1. Number of continuous full time employees as at December 31

	1
Administration	96
Non-line Departmental Support Staff	330
Fire	434
Police	
Transit	
Public Works	624
Health Services	49
Homes for the Aged/Nursing Homes	
Other Social Services	
Parks and Recreation	161
Libraries	224
Planning	
Total	1,918

2. Total expenditures during the year on:

	Continuous full time employees December 31	Other
Wages and salaries (per T4 summary)	14 46,286,256	5,248,211
Employee benefits	15 6,175,563	195,347

3. Reductions of tax roll during the year (lower tier municipalities only)

	1
Cash collections: Current year's tax	16 194,453,675
Previous years' tax	17 10,318,868
Penalties and interest (included in line 16 & 17)	18
Subtotal	19 204,772,543
Discounts allowed	20 378,837
The Municipal and School Tax Credit Assistance Act	21
Tax adjustments under sections 362 and 363 of The Municipal Act	(26,037)
—amounts added to the roll	22 602
—amounts written off	23
Tax adjustments under sections 465, 495 and 496 of The Municipal Act	24 1,707,788
—recoverable from upper tier and school boards	25 761,306
—recoverable from general municipal revenues	26
Transfers to tax sale and tax registration accounts	27 511,200
The Municipal Elderly Residents' Assistance Act—reductions	28
—refunds	29 208,106,239
Total reductions	29
Amounts added to the tax roll for collection purposes only	30

4. Tax due dates for 1982 (lower tier municipalities only)

	1
Interim billings: Number of installments	31 2
Due date of first installment	32 February 26
Due date of last installment	33 March 31
Final billings: Number of installments	34 2
Due date of first installment	35 June 30
Due date of last installment	36 September 30
Supplementary taxes levied with 1983 due date	37 \$

5. Projected capital expenditures and long term financing requirements as at December 31

	gross expenditure	approved by the O.M.B.	submitted but not yet approved by the O.M.B.	forecast not yet submitted to the O.M.B.
Estimated to take place	1 \$	2 \$	3 \$	4 \$
In 1983	58 30,190,000	4,327,000	42,000	25,444,000
In 1984	59 29,810,000	500,000		4,898,000
In 1985	60 25,572,000	250,000		1,865,000
In 1986	61 10,623,000	730,000		3,750,000
In 1987	62 11,516,000			3,790,000
Total 63	107,711,000	5,807,000	42,000	39,747,000

6. Amount debentured since December 31, 1982

1
\$
NIL

7. Analysis of direct water and sewer billings as at December 31

7. Analysis of direct water and sewer billings as at December 31		water		
	number of residential units	1982 billings		for computer use only
		residential units	all other properties	
	1	2 \$	3 \$	4
In this municipality	39			
In other municipalities (specify municipality)				
.	40			
.	41			
.	42			
.	43			
.	64			
sewer				
	number of residential units	1982 billings		
		residential units	all other properties	
	1	2 \$	3 \$	
In this municipality	44			
In other municipalities (specify municipality)				
.	45			
.	46			
.	47			
.	48			
.	65			

	water	sewer
	1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	

	own pension funds	own sinking funds	trust funds
	1 \$	2 \$	3 \$
Own municipality	49 11,182,699		360,000
Other municipalities and school boards	50 24,428,885		601,000
Province	51 7,350,012		—
Federal	52 13,947,854		12,300

9. Joint boards consolidated by this municipality

	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
	1 \$	2 \$	3 %	4
name of joint boards	53			
	54			
	55			
	56			
	57			

10. Applications to the Ontario Municipal Board

	tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone	other	total
	1 \$	2 \$	3 \$
Approved but not financed as at Dec. 31, 1981 (adjusted)	67 15,387,320		15,387,320
Approved in 1982	68 2,943,241		2,943,241
Financed in 1982	69 220,000		220,000
No long term financing necessary	70 3,051,503		3,051,503
Balance approved but not financed as at Dec. 31, 1982	71 15,059,058		15,059,058
Applications submitted but not approved as at December 31, 1982	72	42,000	42,000

11. Forecast of total revenue fund expenditures

	1983	1984	1985	1986	1987
	1 \$	2 \$	3 \$	4 \$	5 \$
73	103,486,510	108,660,836	114,093,877	119,798,571	125,788,500

AUDITOR'S REPORT

for the year ended December 31, 1982

Municipality

The City of Hamilton

Auditor's Report on the Financial Information Return
(Schedule 13 only)

To the Ministry of
Municipal Affairs and Housing

We have examined grant information schedule 13 of the Financial Information Return of the Corporation of the City of Hamilton for the year ended December 31, 1982. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Intergovernmental Affairs for the year 1982.

Hamilton, Ontario
April 28, 1983

Mac Gillivray & Co

MACGILLIVRAY & CO.
Chartered Accountants
Municipal Licence No. 665 (1983)

ANALYSIS OF REVENUE FUND REVENUES

Note: Upper tiers use column 4 only.

		upper tier purposes 2 \$	own purposes 4 \$
Taxation			
Direct water billings on ratepayers – own municipality	2		
Sewer surcharge on direct water billings – own municipality	4		
Payments in lieu of taxes			
Subtotal	18	3,410,123	3,909,878

ANALYSIS OF TAXATION

LOCAL TAXABLE ASSESSMENT

		residential and farm 1 \$	commercial and industrial 2 \$	business 3 \$
I. Own purposes				
(a) Levied by mill rate				
General	30	488,045,293	260,780,540	122,018,668
police villages at reduced rates	31			
farms at reduced rates	32			

TAXES LEVIED

		commercial and industrial 7 \$	business 8 \$	total 12 \$
Subtotal levied by mill rate	1	19,264,719	9,013,922	
Share of telephone and telegraph taxation	2			1,245,923
Total own purposes taxation	4			61,326,814
II. Upper tier purposes				
Subtotal levied by mill rate	5	16,798,935	7,860,186	
share of telephone and telegraph taxation	6			1,082,023
Total upper tier taxation	8			52,923,305

ANALYSIS OF CAPITAL OPERATIONS

Other financing			
Prepaid special charges	24		59,591

HAMILTON PUBLIC LIBRARY



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